



# THE ATTORNEY GENERAL OF TEXAS

AUSTIN, TEXAS 78711

November 21, 1973

JOHN L. HILL  
ATTORNEY GENERAL

C. J. CARL

STAFF LEGISLATIVE ASSISTANT

Honorable Raymond W. Vowell  
State Department of Public Welfare  
John H. Reagan Building  
Austin, Texas 78701

Open Records Decision No. 10

Dear Mr. Vowell:

The question presented by your letter of September 7, 1973 is whether an audit report of a child care institution is public information under Article 6252-17a, V.A.C.S., or non-disclosable under Section 3(a)(10) of that Act.

Section 3(a)(10) provides, in part, that "financial information obtained from a person and privileged or confidential by statute or judicial decision" is non-disclosable under House Bill 6. Our search has failed to reveal a statute or judicial decision making a financial audit obtained from a child care institution confidential.

The statutory mandate requiring the filing of an audit of a child care institution, V.T.C.S., Article 695c, Section 8(a)5(b) (1969), states only that:

"Every person [or institution]...coming within the purview of this Act...shall maintain...complete financial records of income and disbursements, and shall have its books audited annually...and shall submit, annually, a copy of such auditor's statements concerning receipts and disbursements to the Executive Director of the State Department of Public Welfare.... It is further provided that every person [or institution]...coming within...this Act, upon the written request of the Attorney General...shall open its books for inspection...."

There is no express provision for the confidentiality of the audit, nor is such a provision to be found by necessary implication within the statute.

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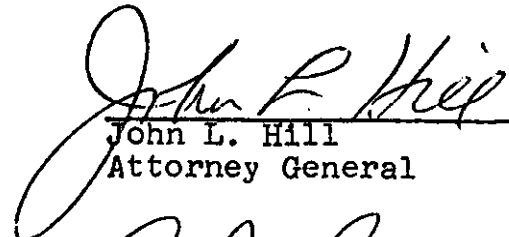
In this context, Section 6(a)(1) of House Bill 6 is instructive:

"Sec. 6 (a) Without limiting the meaning of other sections of this Act, the following categories of information are specifically made public:

"(1) reports, audits, evaluations, and investigations made of, for, or by, governmental bodies upon completion; ..."  
(emphasis added)

The audit of the Meridell Child Care Center, filed pursuant to Article 685c, Section 8(a)5(b), was made for a governmental body and, having been completed, is not exempt from disclosure by statute or judicial decision covering confidentiality or privilege.

Very truly yours,

  
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John L. Hill  
Attorney General

  
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C. J. Carl  
Staff Legislative Assistant

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